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number of study area conversationminutes applicable to such facilities.

- (ii) The cost on interexchange circuit equipment assigned TWX circuits is apportioned between state and interstate toll in accordance with §36.126(e)(3)(i) and pursuant to the following procedures. The cost of circuit equipment associated with the TWX intertoll circuits used jointly for state and interstate operations is apportioned between the operations on the basis of the relative number of study area TWX connection-minutes applicable to such facilities. The cost of circuit equipment associated with the interexchange portion of the TWX remote access lines is apportioned between state and interstate operation on the basis of the relative number of study area TWX connection-minutes applicable to those facilities.
- (iii) The cost of special circuit equipment is segregated among TWX service, telegraph grade private line services and other private line services based on an analysis of the use of the equipment and in accordance with §36.126(b)(4). The cost of TWX special circuit equipment is apportioned on the same basis as that used for intertoll TWX circuits. The special circuit equipment cost assigned to telegraph grade and other private line services is directly assigned to the appropriate operation.
- (4) Effective July 1, 2001, through June 30, 2006, all study areas shall apportion costs in the categories/subcategories specified in §§36.126(e)(1) through (e)(3) among the jurisdictions using relative use measurements or factors, as specified in §§36.126(e)(1) through (e)(3) for the twelve month period ending December 31, 2000. Direct assignment of any subcategory of Category 4.2 Interexchange Circuit Equipment to the jurisdictions shall be updated annually.
- (f) Apportionment of Host/Remote Message Circuit Equipment Among the Operations.
- (1) Host/Remote Message Circuit Equipment—Category 4.3. This category includes message host/remote location circuit equipment for which a message circuit switching function is performed at the host central office as-

sociated with cable and wire facilities as described in §36.152(c).

- (i) The category 4.3 cost of host/remote circuit equipment assigned to message services for the study area is apportioned among the exchange, intrastate toll, and interstate toll operations on the basis of the assignment of host/remote message cable and wire facilities as described in §36.157.
 - (ii) [Reserved]
- (2) Effective July 1, 2001, through June 30, 2006, all study areas shall apportion costs in the subcategory specified in §36.126(f)(1) among the jurisdictions using the allocation factor, as specified in §36.126(f)(1)(i), for this subcategory for the twelve month period ending December 31, 2000. Direct assignment of any Category 4.3 Host/Remote Message Circuit Equipment to the jurisdictions shall be updated annually.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012 Aug. 29, 1988; 66 FR 33205, June 21, 2001; 69 FR 12550, Mar. 17, 2004]

INFORMATION ORIGINATION/TERMINATION (IOT) EQUIPMENT

§36.141 General.

- (a) Information Origination/Termination Equipment is maintained in Account 2310 and includes station apparatus, embedded customer premises wiring, large private branch exchanges, public telephone terminal equipment, and other terminal equipment.
- (b) The costs in Account 2310 shall be segregated between Other Information Origination/Termination Equipment—Category 1, and New Customer Premises Equipment—Category 2 by an analysis of accounting, engineering and other records
- (c) Effective July 1, 2001, through June 30, 2006, local exchange carriers subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the average balance of Account 2310 to the categories, as specified in §36.141(b), based on the relative percentage assignment of the average balance of Account 2310 to these categories during the twelve month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33206, June 21, 2001]